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Hearing Date and Time: August 16, 2007 at 10:00 a.m.
Response Date and Time: August 9, 2007 at 4:00 p.m.

Attorneys for United States Steel Corporation

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Case No. 05-44481
	:	
DELPHI CORPORATION, et al.	:	
	:	
Debtors.	:	
	:	

**RESPONSE OF UNITED STATES STEEL CORPORATION TO DEBTORS' NINETEENTH
OMNIBUS NINETEENTH OMNIBUS CLAIMS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN
(A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED
(B) ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIMS, AND (D)
(C) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION,
(D) AND CONSENSUALLY MODIFIED AND REDUCED CLAIMS**

United States Steel Corporation ("US Steel"), as and for its response (the
"Response") to the Debtors' Nineteenth Omnibus Objection (Substantive)
Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A)
Insufficiently Documented Claims, (B) Claims not Reflected on Debtors' Books
and Records, (C) Untimely Claims, and (D) Claims subject to Modification, Tax
Claims Subject to Modification, Modified Claims Asserting Reclamation and
Consensually Modified and Reduced Claims (the "Nineteenth Omnibus Claims
Objection")(Doc. No. 3617), states as follows:

1. The Court has jurisdiction over this matter pursuant to Sections 157 and 1334 of Title 28 of the United States Code. This matter presents a core proceeding pursuant to Section 157(b)(2) of Title 28. Venue in this Court of the proceeding initiated by the Nineteenth Omnibus Claims Objection is appropriate pursuant to Section 1409 of Title 28.

2. On June 27, 2006, US Steel timely filed its proof of claim in the case of Debtor Delphi Corporation (Case No. 05-44481), asserting a nonpriority unsecured claim against Debtor Delphi Corporation for goods sold and delivered totaling \$399,548 (the "USS Claim"). US Steel attached to the proof of claim an appropriate summary of the unpaid invoices which identified, among other things, the invoice numbers, order numbers, dates of shipment, and amounts owed for each delivery made by US Steel. It has been widely recognized that a creditor is permitted to submit with its proof of claim as the applicable support for the claim summaries of the itemized deliveries or charges made to the debtor. *In re Armstrong*, 320 B.R. 97, 105 (Bankr. N.D. TX. 2005); *In re Relford*, 323 B.R. 669, 673 (Bankr. S.D. IN 2004); *In re McNight*, 2005 WL 1313519 (Bankr. E.D. PA. 2005).

3. On July 13, 2007, the Debtors filed the Nineteenth Omnibus Claims Objection. The Nineteenth Omnibus Claims Objection lists numerous claims and contains several categories of grounds for the Nineteenth Omnibus Claims Objection. The Nineteenth Omnibus Claims Objection includes the USS Claim among the claims placed in the category of "Claims Subject to Modification" which lists those claims that allegedly (a) state an incorrect amount and/or are

overstated, (b) were filed and docketed against the wrong debtor, and/or (c) incorrectly assert a security or priority status. The Nineteenth Omnibus Claims Objection alleges that the USS Claim was filed against the wrong debtor and that it is overstated and should be reduced from \$399,548 to \$32,760.10.

4. US Steel acknowledges that the USS Claim was filed against the wrong debtor and agrees that it should be reclassified and allowed as a claim against Debtor Delphi Automotive Systems LLC (Case No. 05-44640).

5. US Steel disputes that the USS Claim is overstated and should be reduced. US Steel's records, which were prepared at the time of the relevant transactions with Debtor Delphi Automotive Systems LLC and have been kept in the course of US Steel's regularly conducted business activities, confirm both that the goods identified in the relevant invoices were delivered to Debtor Delphi Automotive Systems LLC and that these invoices have not been paid.

6. US Steel's properly executed and filed proof of claim constitutes prima facie evidence of the validity and amount of the USS Claim. Rule 3001(f) of the Federal Rules of Bankruptcy Procedure. Debtors bear the burden of producing sufficient evidence to rebut the presumption of validity by refuting one or more of the facts set forth in the proof of claim. *See, e.g. In re Friedman*, 184 B.R. 883 (Bankr. N.D. N.Y. 1994); *Prima Familinstifung v. Askin*, 130 F.Supp. 2d 450, 540 (S.D. N.Y. 2001); *In re St. Johnsbury Trucking Co., Inc.*, 206 B.R. 318, 323 (Bankr. S.D. N.Y. 1997); *In re Kline Engineering, P.C.*, 232 B.R. 579, 582 (Bankr. E.D. N.Y. 1999); *In the Matter of Southland Corp.*, 160 F.3d 1054, 1059 (5th Cir. 1998). The Nineteenth Omnibus Claims Objection provides no facts

supporting the allegation that the USS Claim is overstated and should be reduced. US Steel believes that there are no such facts and that the amount of the USS Claim as set forth in USS's proof of claim is correct.

Accordingly, US Steel requests that the Court enter an order (a) reclassifying the USS Claim as a claim against Debtor Delphi Automotive Systems LLC, (b) allowing the USS Claim as reclassified against Debtor Delphi Automotive Systems LLC in the amount of \$399,548, (c) denying the Nineteenth Omnibus Claims Objection except as granted herein with respect to reclassification, and (d) granting such other and further relief as is just.

Dated: August 7th 2007

Respectfully submitted,

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CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that a copy of the foregoing was served, via electronic mail, overnight mail or facsimile on this 7th day of August, 2007 on the following:

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